



U.S. Department of Justice

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**Press Release**

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**Green Bay Man Charged with Filing False Income Tax Returns and DePere Man Charged with Aiding and Assisting with the Filing of False Income Tax Returns**

Steven M. Biskupic, United States Attorney for the Eastern District of Wisconsin, announced that on December 16th, the grand jury returned a seven-count indictment against Wayne W. Kruse, 60, of Green Bay, and Lonnie L. Swaney, 55, of DePere.

Kruse, the owner and operator of Wayne's Caulking in Green Bay, and Swaney, the owner and operator of Pullen Accounting & Tax Preparation, Inc. in De Pere, are charged with conspiring to defraud the United States, in violation of 18 U.S.C. § 371. The indictment also charges Kruse with three counts of filing false federal income tax returns for the years 2002 - 2004, in violation of 26 U.S.C. § 7206(1), and Swaney with three counts of aiding and assisting Kruse in the filing of these false federal income tax returns, in violation of 26 U.S.C. § 7206(2). If convicted on all counts, each defendant faces a total, maximum possible penalty of up to fourteen (14) years in prison and fines of up to \$1,000,000, or both.

The indictment alleges that Kruse and Swaney conspired to impede the IRS by inflating the expenses Kruse incurred in the operation of his business and then claiming these inflated expenses on the tax returns Swaney prepared and Kruse filed for the years 2002 through 2004. The indictment further alleges that, as a result of the conspiracy, Kruse under-reported the income he received from his business by more than \$450,000 and, thereby, under-reported and under-paid the federal taxes he owed by more than \$160,000. The indictment also alleges that Kruse and Swaney provided false information to IRS agents who were investigating the accuracy and truthfulness of the tax returns Kruse filed for those years.

This matter was investigated by the Criminal Investigation Division of the Internal Revenue Service and has been assigned to Assistant United States Attorneys William J. Roach and Matthew L. Jacobs for prosecution.

It should be noted that an indictment is merely the formal method of charging an individual and does not constitute inference of his or her guilt. An individual is presumed innocent until such time, if ever, that the government establishes his or her guilt beyond a reasonable doubt.

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